App. F IX-4.

1926.

Previous references
Munc 118-25-B 1

(Munc)

File No. 74-26

Serial Nos. 1

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos

Part B for Sep 26

SUBJECT

Prescribing a statement to show the assets and liabilities of municipalities and Local Boards

To, The Deputy Commrs of Districts and
presidents of district Boards
Nos 1907-22/ of 9 9 26

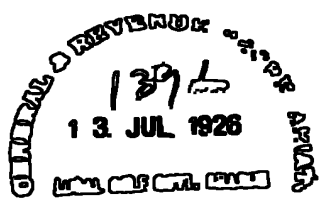
Directs that a statement as per the statements prescribed be prepared by each municipality and district Bd and submitted to Govt as an appendix to report on the administration of the several Local bodies Concerned

AS 28/9/26

G.R.S.—XII—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

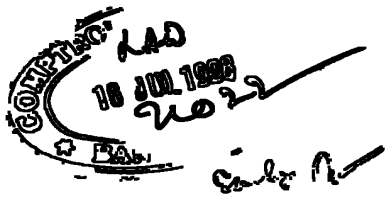


It seems necessary for Dr Comrie, & perhaps Seath, to scan ledgers & obtain broad idea of liquid assets & liabilities of Municipalities & Boards so as to compare the last few years figures with previous years & general variations

After this Quarterly accounts are framed similar ledgers as before will be useful.

A form may be prescribed. The Controller might consult with Dr Seath or Comptr & get printed — perhaps

Yes
1/7/26
Yes
12/7



Yes
12/7

This may be perhaps be forwarded to the Comptr for the Controller with the Comptr's letter of 12th inst. which will clarify the position.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Forwarded to the Comptr for report

Yes
20/7

Forwarded to the Comptr for report which will clarify the position.

By order
for Secretary

G R S III—3]

Routine Notes.

[To be used only for notes requisitions etc., not intended for permanent record]

N B —Should routine notes be written on small slip
the notes must be copied, or slips pasted
this form.

641 2

G.R.S. III—31

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

GEN & REV SECTT 30. JUL. 1926 G.D SECTION

No.54/LAD dated 28th July 1926 2/one.

A statement in the accompanying form giving figures for as many years as the Government may require may be got prepared annually by each Municipality and local body and submitted to Government.

2. The opening balance for any year will be the same as that of the closing balance of the previous years. The receipts and payments are to be posted from the up to date column of the monthly account for the month of June and the net closing balance worked out.

Offg: Comptroller

641 9.8.26

213

The Default may be Consulted if the above proposals both be sanctioned. This may not be very Essential so far as Secretariat is concerned, as information about payments not received by the Secretariat up to date

FINANCIAL SECRETARIAT 11 AUG. 1926

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G R S III—3]

Routine Notes

[To be used only for notes requisitions etc not intended for permanent record]

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

60 1/2 3

G.R.S. III—8]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

I think a form was prescribed as for 2nd Municipal orders. Please look to it. May Kindly be put up

Asst Secy
I & Quarts Compliments

Please put up the Folio in which Mr. 3 Flds were prescribed

In S S

Flag D

Collection vol 118-25-1 containing Govt No L 3518-38 of 16 11 1925 containing further instructions re the preparation of Budgets of municipalities and prescribing new B Rs statements, is sent up.

16 8 26.

Kind attention is invited to the forms prescribed in Government Order No L 3518-38/M1 118-25-1 dated 16th November 1925. Statement 'A'

Flag D

N B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

4

G.R.S. III—81

Routine Notes.

["To be used only for notes, requisitions, etc., not intended for permanent record.]

in that form gives the statement of Assets and Liabilities for the year that has closed (Accounts), for the year that is closing (Revised) and for the year to come (Budget). The above statement gives all the information now required and if necessary the two previous years figures (Accounts) may be incorporated in this statement It may perhaps not be practicable to compile such a statement or open a ledger in the Secretariat since the Secretariat would not have details necessary to verify any discrepancies &c and for every little disbrepenancy they will have to refer to the Boards concerned which maintain the initial Accounts

But the verification of discrepancies suggested by the 1st Member is very necessary and to secure this the statement may be got verified by the Local Audit Staff of the Comptroller's Office who audit the District Board or Municipal Accounts A copy of the certified statement may also be forwarded to Government It does not appear to

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

Why not a The receipts and expenditure figures of the accounts you are furnished by the Local Audit on the basis of Actuals upto the end of March or immediately preceding year and the Budget Estimates for the next year

139 L
641 L

5

G.R.S. III—8J

Routine Notes.

(To be used only for notes, requisitions, etc., not intended for permanent record.)

H449

FINANCIAL SECRETARY
19 AUG 1925
No.

be necessary now to introduce any material changes in the form which was approved very recently (Just 3 months ago) except the addition of two more new columns, making it possible to give 5 years Account-figures under each head.

G.
19/8

Of 85)

The form proposed by the Comptroller does not materially differ from that approved by the Bd on 18th Nov. 1925. It may be adopted for use in the Secty of the Ry Companies Dept. The effect of the Act of 1st Bd would be to add a new column to the balance sheet & profit & loss figures — which may be kept for a year or two in the first instance —

To some simplify work an alteration in the form proposed by the Comptroller may be advisable against the attached by the Admiralty of the Council Local Bodies — These years figures including the current year would be sufficient

Public Members

2287
25/8

NB: —Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Order 26/8

G R S 111—31

Routine Notes

[To be used only for notes requisitions, etc not intended for permanent record]

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

6

G R.S. III—8]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

NB.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GRS III—31

Routine Notes

[To be used only for notes, requisitions etc not intended for permanent record]

SC 1/rel 74-26 dated 9 9 26

circular to the Secretary
Councils
Pts & Dist Boards

Issues instructions for
showing the assets and liabilities
of Municipalities and
Local Bodies so as to compare
with the figures of previous
years and reconcile differences
if any

BUREAU OF STATISTICS
14 SEP 26
B 21/9/26

NB—Should routine notes be written on small slips the notes must be copied or slips pasted on this form

APP F VI. 61]

SUBJECT.. ..

Section
File No.
Serial No.
No.

Circular no 2 1907-22

Diary No. of letter replied to

To

The Deputy Commissioner
& Pres[illegible] Boards

General and Revenue Secretariat
(
the 192

Date of issue. 9/9/25

Signed by [illegible]

Govt consider it necessary that ledgers should be opened to show the assets and liabilities of Municipalities and Local Boards Bodies so as to compare the figures submitted by them every year with the figures of the previous years and reconcile differences if any

Govt therefore direct that a statement in the form appended to this letter giving figures for

over

List of enclosures.

Copied by

Examined by

WD 01265—GPD—31,000— 24-12-25

period of three years including
the year of the Report, be
prepared every annually by
each Municipality and
Local Body and Subd
so far as they relate to the
Report on the Administration
of the Local Bodies
Consolidated Fund Appropriation Account
for [illegible] by Auditor

27/8/76

The figures in the
Statement should be checked
by the Local Auditor when
they take up the audit of
the accounts of the
Local Body concerned
and the result should be
noted on the audit report

1

Statement showing the assets and liabilities District Board / Municipality for a number of years

Serial No.	Heads	19 - 19 Opening balance on 1-7-19	Receipts in 19 - 19	Payments in 19 - 19	Closing balance on 30-6-19	19 - 19 Opening balance on 1-7-19	Receipts in 19 - 19	Payments in 19 - 19	Closing balance on 30-6-19	& so on for a No. of years
	Assets									
	Cash in Treasury and in bank									
	Investments									
	Capital Outlay									
	(a) on Railways									
	(b) on Water Works									
	Advances Recoverable									
	Permanent Advance									
	Other heads (to be specified)									
	Total									
	Liabilities									
1.	Service Head balance									
2.	Balance of loans raised									
3	Deposits to be returned									
4	Balance of (a) Ry Cess									
	(b) Education Cess									
	(c) Drinking Water well Fund									
5.	Suspense account									
6	Stock									
7.	Other debt heads (to be specified)									

N.B The total of assets must be equal to the total of all liabilities